

This rule was adopted on an emergency basis effective July 1, 2008. It may be used to determine tax liability until October 21, 2008, unless the Department adopts a permanent rule prior to this date.

AMENDATORY SECTION (Amending WSR 07-17-110, filed 8/17/07, effective 9/17/07)

WAC 458-20-270 Telephone program excise tax rates. RCW 82.72.020 requires the department of revenue (department) to collect certain telephone program excise taxes. Those taxes include the tax on switched access lines imposed by RCW 43.20A.725 (telephone relay service--TRS) and 80.36.430 (Washington telephone assistance program--WTAP). Pursuant to those statutes, the department must annually determine the rate of each respective tax according to the statutory formulas.

The monthly telephone program excise tax rates per switched access line are as follows:

Period	TRS Rate	WTAP Rate
7/1/2005 - 6/30/2006	10 cents	14 cents
7/1/2006 - 6/30/2007	9 cents	14 cents
7/1/2007 - 6/30/2008	12 cents	14 cents
<u>7/1/2008 - 6/30/2009</u>	<u>12 cents</u>	<u>13 cents</u>